

N296016

May 10, 2018

CLA-2-61:OT:RR:NC:N3:358

CATEGORY: Classification

TARIFF NO.: 6111.30.5070; 6112.41.0020; 9819.11.12

Ms. Megan S. Kepler
Lassig, Inc.
629 Entler Avenue, Suite 38
Chico, CA 95928

RE: The tariff classification and status under the African Growth and Opportunity Act (AGOA) for infants' and girls' swimsuits from Mauritius

Dear Ms. Kepler:

In your letter dated April 12, 2018, you requested a ruling on the tariff classification and duty status under the African Growth and Opportunity Act. As requested, the sample will be returned to you.

The submitted sample, Item # 1431003806-24, described as a “girl’s tanksuit,” size 24M, is an infant girl’s one piece tank style swimsuit. The swimsuit is constructed from an 82 percent polyamide, 18 percent elastane finely knit fabric. The fabric on the lower portion of the garment, that which is below the waist, is visibly coated on the inside surface with a plastic material. The swimsuit features a scoop neckline with self-fabric capping, a racerback, a 1 5/8 inch wide ruffle around the waist, contrasting color capping at the arm openings, elasticized leg openings and a built in diaper. The tanksuit will be imported in sizes 6M – 36M.

Chapter 61, Note 6(a), Harmonized Tariff Schedule of the United States (HTSUS), provides that “babies' garments” means articles for young children of a body height not exceeding 86 centimeters. Customs has determined that 86 centimeters includes the commercial size range of 0 to 24 months (Customs Headquarters Ruling Letter (HRL) 081165, dated October 27, 1987; HRL 082762, dated March 19, 1990). Therefore, the garment will be classified accordingly.

The applicable subheading for the tanksuit, sizes 6M – 24M, will be 6111.30.5070, HTSUS, which provides for “Babies’ garments and clothing accessories, knitted or crocheted: Of synthetic fibers: Other: Other: Other.” The rate of duty will be 16 percent ad valorem.

The applicable subheading for the tanksuit, size 36M, will be 6112.41.0020, HTSUS, which provides for “Track suits, ski-suits and swimwear, knitted or crocheted: Women’s or girls’ swimwear: Of synthetic fibers: Of fabric containing by weight 5 percent or more elastomeric

yarn or rubber thread: Girls’.” The rate of duty will be 24.9 percent ad valorem.

You state that all of the fabric, thread, elastic bands, hangers, woven label and hangtags are made in China and the printed care label, heat transfer and polybag are made in Maruitius. The tanksuit is cut and sewn in Mauritius and will be shipped directly from Mauritius to the United States.

As provided for in U.S. Note 2 (d), Chapter 98, Subchapter XIX, HTSUS, Mauritius is a designated lesser developed beneficiary country.

Subheading 9819.11.12, HTSUS, provides for:

Apparel articles wholly assembled, or knit-to-shape and wholly assembled, or both, in one or more such lesser developed countries enumerated in U.S. note 2(d) to this subchapter, subject to the provisions of U.S. note 2 to this subchapter, regardless of the country of origin of the fabric or the yarn used to make such articles, if entered during the period beginning on the date announced in a Federal Register notice issued by the United States Trade Representative and continuing through September 30, 2025, inclusive.

The thread and labels from China are considered findings or trimmings; however, they do not exceed 25 percent of the cost of the components of the tanksuit and are allowable within the provisions of U.S. Notes 3(a)(i) and (b) of Chapter 98, subchapter XIX.

Based on the information you submitted, the tanksuit is eligible for duty free treatment under subheading 9819.11.12, HTSUS, subject to the provisions of U.S. Note 2, Chapter 98, Subchapter XIX, HTSUS. The rate of duty will be Free.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at <https://hts.usitc.gov/current>.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Kim Wachtel at kimberly.a.wachtel@cbp.dhs.gov.

Sincerely,

Steven A. Mack
Director
National Commodity Specialist Division